

## Message Text

LIMITED OFFICIAL USE

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21

ORIGIN CPR-02

INFO OCT-01 AF-10 ISO-00 L-03 FBO-01 TRSE-00 ST-01 A-01

ABF-01 RSC-01 /021 R

DRAFTED BY S/CPR:MKEATING:LLB

APPROVED BY S/CPR:HDAVIS

AF/W:ARMCKEE

L/M:HFSHAMWELL

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R 262014Z APR 74

FM SECSTATE WASHDC

TO AMEMBASSY LAGOS

LIMITED OFFICIAL USE STATE 085862

E.O.11652: N/A

TAGS: AFSP, PFOR, AREG, NI

SUBJECT: REAL ESTATE TAX - NIGERIAN GOVERNMENT-OWNED  
PROPERTY, WASHINGTON, D.C.

REF: LAGOS 3227

1. PERTINENT PORTION TEXT PUBLIC LAW 846, 77TH CONGRESS,  
APPROVED DECEMBER 24, 1942, FOLLOWS:

"BE IT ENACTED BY THE SENATE AND THE  
HOUSE OF REPRESENTATIVES OF THE UNITED STATES  
OF AMERICA IN CONGRESS ASSEMBLED, THAT THE  
REAL PROPERTY EXEMPT FROM TAXATION IN THE  
DISTRICT OF COLUMBIA SHALL BE THE FOLLOWING  
AND NONE OTHER:

"SECTION 1.

.....

(C) PROPERTY BELONGING TO FOREIGN  
GOVERNMENTS AND USED FOR LEGATION  
PURPOSES."

2. "LEGATION PURPOSES" INTERPRETED BY D.C. GOVERNMENT AS  
LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

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ENCOMPASSING GOVERNMENT-OWNED PROPERTY USED AS RESIDENCE

OF CHIEF OF MISSION, CHANCERY OR CHANCERY ANNEX. SINCE  
ARTICLE 1 OF VIENNA CONVENTION ON DIPLOMATIC RELATIONS  
DEFINES "PREMISES OF MISSION" AS BEING BUILDINGS OR PARTS

OF BUILDINGS AND THE LAND ANCILLARY THERETO, IRRESPECTIVE  
OF OWNERSHIP, USED FOR THE PURPOSES OF THE MISSION  
INCLUDING THE RESIDENCE OF THE HEAD OF MISSION, EXEMPTION  
SIMILAR IN SCOPE IS PROVIDED BY ARTICLE 23 OF THE  
CONVENTION.

3. UNDER EXISTING U.S. LAW, TAX EXEMPTIONS FOR OTHER  
FOREIGN GOVERNMENT-OWNED PROPERTY NOT POSSIBLE SOLELY ON  
BASIS OF RECIPROCITY, UNLESS REQUIRED BY INTERNATIONAL  
LAW (E.G. MULTILATERAL OR BILATERAL TREATIES). KISSINGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, DIPLOMATIC PRIVILEGES, REAL PROPERTY TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 26 APR 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** golinofr  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974STATE085862  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** MKEATING:LLB  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740100-0555  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740410/aaaaaicr.tel  
**Line Count:** 75  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN CPR  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:**  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** LAGOS 3227  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** golinofr  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 21 MAR 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <21 MAR 2002 by collinp0>; APPROVED <07 MAY 2002 by golinofr>  
**Review Markings:**

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30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** REAL ESTATE TAX - NIGERIAN GOVERNMENT-OWNED PROPERTY, WASHINGTON, D.C.  
**TAGS:** AFSP, PFOR, AREG, NI  
**To:** LAGOS  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005